

## DECISION MEMORANDUM

**TO:** COMMISSIONER KJELLANDER  
COMMISSIONER REDFORD  
COMMISSIONER RAPER  
COMMISSION SECRETARY  
COMMISSION STAFF  
LEGAL

**FROM:** KARL KLEIN  
DEPUTY ATTORNEY GENERAL

**DATE:** MARCH 5, 2015

**SUBJECT:** INTERMOUNTAIN GAS COMPANY'S APPLICATION TO INCREASE ITS  
DEPRECIATION AND AMORTIZATION RATES, CASE NO. INT-G-14-02

On November 4, 2014, Intermountain Gas Company applied to increase its: (1) composite depreciation rate from 3.07% (3.06% when weighted by December 31, 2010 assets) to 3.12%; and (2) total General Plant account amortizations from \$1,749,970 to \$2,598,813. The Company requests the changes because it has been under-depreciating its assets and under-amortizing General Plant account Nos. 391, 393, 394, 395, 397 and 398. If these accounting changes are approved, the Company's books would reflect them as of January 1, 2015, consistent with the start of the Company's financial reporting period. The proposed changes would not increase customer rates.

On November 12, 2014, the Commission issued a Notice of Application and set a November 26, 2014 intervention deadline. No one intervened, and no public comments have been filed to date. Staff and the Company have met several times to discuss the Application.

### STAFF RECOMMENDATION

For the Company to apply any approved changes to the reporting period beginning January 1, 2015, the Commission's Accounting Order must issue by the end of March. Given the meetings between Staff and the Company, and the lack of intervenors and public comments, Staff recommends the Commission issue a Notice of Modified Procedure setting a March 19, 2015 comment deadline. A reply deadline probably is unnecessary. The Company concurs with this recommendation.

### COMMISSION DECISION

Should the Commission issue a Notice of Modified Procedure setting a March 19, 2015 comment deadline?

/s/ Karl Klein

Karl T. Klein  
Deputy Attorney General